

EXHIBIT L



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September 20, 2018

Via Overnight Delivery

Madoff Victim Fund
c/o RCB Fund Services LLC
17 Technology Place, Suite 1
East Syracuse, NY 13057

Re: Claims of Investors in Luxalpha SICAV, in liquidation

Our File No.: 012394.077407

Dear Sir/Madam:

This firm represents Me. Alain Rukavina and Mr. Paul Laplume, court-appointed liquidators (collectively, the "Liquidators") for Luxalpha Sicav ("Luxalpha"). It has come to the attention of the Liquidators that the final victim investors of the Madoff fraud who invested through Luxalpha were excluded from the second distribution made by the Madoff Victim Fund (the "MVF"). The Liquidators have been questioned as to the logic behind this decision, given that we understand that the Luxalpha related victims did receive distributions from the MVF in its earlier distribution. As we are not aware of any change in the status of Luxalpha victims since the MVF made its first distribution, we would like to speak to someone from the MVF about the reasons for excluding the Luxalpha victims from the MVF second distribution, and are happy to meet either by phone or otherwise to discuss.

Please let me know who we can speak to about this issue, and I'm happy to coordinate a conversation with the Liquidators to discuss. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Brett S. Moore", is written over a horizontal line.

Brett S. Moore

cc: Me. Alain Rukavina and Mr. Paul Laplume (via email)